

REVENUE DEPARTMENT[701]

Notice of Intended Action

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)“b.”

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code sections 17A.4 and 421.1A(4)“e,” the Property Assessment Appeal Board hereby gives Notice of Intended Action to amend Chapter 71, “Assessment Practices and Equalization,” Iowa Administrative Code.

The amendments to rule 701—71.21(421) in Items 1 to 4 provide for corrections to subrules to remove the old address of the Board. In addition, Item 2 updates the notice of appeal caption.

The proposed amendments will not necessitate additional expenditures by political subdivisions or agencies and entities which contract with political subdivisions.

Any person who believes that the application of the discretionary provisions of these amendments would result in hardship or injustice to that person may petition the Board for a waiver of the discretionary provisions, if any. Any interested person may make written suggestions or comments on these proposed amendments on or before October 25, 2011. Such written comments should be directed to the Property Assessment Appeal Board, PO Box 10486, Des Moines, Iowa 50306.

Persons who want to convey their views orally should contact the Property Assessment Appeal Board, at (515)725-0338 or at the Property Assessment Appeal Board offices at the Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319.

Requests for a public hearing must be received by October 25, 2011.

After analysis and review of this rule making, no impact on jobs has been found.

These amendments are intended to implement Iowa Code sections 421.1A and 441.37A and chapter 17A.

The following amendments are proposed.

ITEM 1. Amend paragraph **71.21(7)“b”** as follows:

b. The notice of appeal must be proper in format and content as set forth in subrule 71.21(9), which governs the notice of appeal. Notice of appeal may be delivered in person, mailed by first-class mail, or delivered to an established courier service for immediate delivery to the secretary of the board. ~~The mailing address for the board is Secretary of the Property Assessment Appeal Board, 401 SW 7th Street, Suite D, Des Moines, Iowa 50309-4634.~~

ITEM 2. Amend subrule 71.21(9) as follows:

71.21(9) Form of appeal. The written notice of appeal shall contain a caption in the following form:

THE PROPERTY ASSESSMENT APPEAL BOARD
401 SW 7th STREET, SUITE D
DES MOINES, IOWA 50309-4634

IN THE MATTER OF _____
(Appellant’s name and address)
v.
(Board of Review)

}

NOTICE OF APPEAL and PETITION
DOCKET NO. _____
(Docket No. assigned by board)

The notice of appeal shall include:

- The appellant’s name and mailing address;
- A copy of the petition to the local board of review;

- c. Copies of all evidence submitted to the local board of review in support of the petition to the local board of review;
- d. A copy of the postmarked envelope and a copy of the letter of disposition by the local board of review;
- e. A short and plain statement of the claim showing that the appellant is entitled to relief;
- f. The relief sought; and
- g. The signature of the appealing party or the party's legal representative.

To have legal representation before the board, a party must file a valid and complete power of attorney form as provided by the board or in compliance with the power of attorney form provided by the board.

ITEM 3. Amend subrule 71.21(14), introductory paragraph, as follows:

71.21(14) *Filing of papers.* After the notice of appeal and petition have been filed, either in person, mailed by first-class mail, or delivered to an established courier service for immediate delivery, all motions, pleadings, briefs, and other papers to be filed shall be filed with the secretary ~~at 401 SW 7th Street, Suite D, Des Moines, Iowa 50309-4634~~ of the board. Motions, pleadings, briefs, and other papers to be filed with the board shall be delivered in person, mailed by first-class mail, or delivered to an established courier service. Parties shall also send copies to all other parties of record, unless represented by counsel of record, and then to such counsel.

ITEM 4. Amend subrule 71.21(18), introductory paragraph, as follows:

71.21(18) *Notice of hearing.* Unless otherwise designated by the board, the hearing shall be held in the hearing room of the board ~~at 401 SW 7th Street, Suite D, Des Moines, Iowa~~. All hearings are open to the public. If a hearing is requested, the secretary shall mail a notice of hearing to the parties at least 30 days prior to the hearing. The notice of hearing shall contain the following information: